

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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| In re | : Chapter 11 |
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| DOWLING COLLEGE, | : |
| f/d/b/a DOWLING INSTITUTE, | : Case No. 16-75545 (REG) |
| f/d/b/a DOWLING COLLEGE ALUMNI | : |
| ASSOCIATION, | : |
| f/d/b/a CECOM, | : |
| a/k/a DOWLING COLLEGE, INC., | : |
| | : |
| Debtor. | : |
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**SECOND SUPPLEMENTAL DECLARATION OF ROBERT S.
ROSENFELD IDENTIFYING ADDITIONAL DISCLOSURES**

I, Robert S. Rosenfeld, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am the sole member of the firm RSR Consulting LLC ("RSR"), which has its office at 49 Roy Avenue, Massapequa, New York 11758.

2. I submit this declaration (the "Second Supplemental Declaration") to supplement the disclosures set forth in my declaration dated November 27, 2016 (the "Initial Declaration") [Exhibit B to Docket No. 7] in support of the Debtors' motion (the "Motion"), submitted by the above-captioned debtor and debtor-in-possession (the "Debtor"), for entry of an order (the "Order") (i) authorizing RSR to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel, and (ii) designating Robert S. Rosenfeld as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date.¹

3. In paragraphs 23 and 24 of the Initial Declaration, I disclosed instances in which I have connections to professionals affiliated with this Chapter 11 Case. RSR recently was retained in an unrelated matter, as the Creditor Representative of a post confirmation reorganized

¹ Capitalized terms used but not defined herein have the meaning ascribed to them in the Motion.

Debtor, NRAD Medical Associates, P.C. et. al., ("NRAD"), case number 15-72898 (LAS) pending in the United States Bankruptcy Court for the Eastern District of New York. Some of the professionals affiliated with NRAD are also affiliated with the Debtor. These professionals include: Silverman Acampora, LLP, which represents NRAD and also represents the Committee of Unsecured Creditors of the Debtor; Meyer, Suozzi, English & Klein, P.C., which represents certain shareholders of NRAD and also represents the Board of Trustees of the Debtor; and Farrell Fritz, P.C., which represents the Committee of Unsecured Creditors of NRAD and also represents the Debtor as Special Counsel.

4. To the best of my knowledge, none of these relationships create interests materially adverse to the interest of the Debtor's estate.

5. The foregoing constitutes a supplemental statement of RSR pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and RSR will continue to conduct due diligence and will file additional supplemental declarations to the extent necessary.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed this 3rd day of August 2017


Robert S. Rosenfeld